

REFERENCE TITLE: ~~repealing exemptions; credits; simple majority~~

State of Arizona
House of Representatives
Forty-seventh Legislature
Second Regular Session
2006

HCR 2041

Introduced by
Representatives Downing, Burton Cahill, Miranda B: Prezelski, Lopes,
Senator Miranda

A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX,
SECTION 22, CONSTITUTION OF ARIZONA; RELATING TO TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it resolved by the House of Representatives of the State of Arizona, the
2 Senate concurring:

3 1. Article IX, section 22, Constitution of Arizona, is proposed to be
4 amended as follows if approved by the voters and on proclamation of the
5 Governor:

6 22. Vote required to increase state revenues:
7 application; exceptions

8 SECTION 22. (A) An act that provides for a net increase
9 in state revenues, as described in subsection B **OF THIS SECTION**,
10 is effective on the affirmative vote of two-thirds of the
11 members of each house of the legislature. If the act receives
12 such an affirmative vote, it becomes effective immediately on
13 the signature of the governor as provided by article IV, part 1,
14 section 1. If the governor vetoes the measure, it shall not
15 become effective unless it is approved by an affirmative vote of
16 three-fourths of the members of each house of the legislature.

17 (B) The requirements of this section apply to any act
18 that provides for a net increase in state revenues in the form
19 of:

- 20 1. The imposition of any new tax.
- 21 2. An increase in a tax rate or rates.

22 3. ~~A reduction or elimination of a tax deduction,
23 exemption, exclusion, credit or other tax exemption feature in
24 computing tax liability.~~

25 4. An increase in a statutorily prescribed state fee
26 or assessment or an increase in a statutorily prescribed maximum
27 limit for an administratively set fee.

28 5. The imposition of any new state fee or assessment
29 or the authorization of any new administratively set fee.

30 6. The elimination of an exemption from a statutorily
31 prescribed state fee or assessment.

32 7. A change in the allocation among the state,
33 counties or cities of Arizona transaction privilege, severance,
34 jet fuel and use, rental occupancy, or other taxes.

35 8. Any combination of the elements described in
36 paragraphs 1 through ~~7~~ 6 **OF THIS SUBSECTION**.

37 (C) This section does not apply to:

38 1. The effects of inflation, increasing assessed
39 valuation or any other similar effect that increases state
40 revenue but is not caused by an affirmative act of the
41 legislature.

42 2. Fees and assessments that are authorized by statute,
43 but are not prescribed by formula, amount or limit, and are set
44 by a state officer or agency.

1 3. Taxes, fees or assessments that are imposed by
2 counties, cities, towns and other political subdivisions of this
3 state.

4 (D) Each act to which this section applies shall include
5 a separate provision describing the requirements for enactment
6 prescribed by this section.

7 2. The Secretary of State shall submit this proposition to the voters
8 at the next general election as provided by article XXI, Constitution of
9 Arizona.